UNITED STATES DISTRICT COURT	
FOR THE SOUTHERN DISTRICT OF NEW YO)RK

IRA NATHEL and SHELDON NATHEL,

Plaintiffs,

-against-

07-CIV-10956 (LBS)

RICHARD SIEGAL, GEORGE COLEMAN, HARVEY
JOSEPHSON, ROBERT A. TREVISANI, PAUL
HOWARD, RICHARD S. GURALNICK, SCHAIN
LEIFER GURALNICK, BISTATE OIL
MANAGEMENT CORPORATION, SS&T HOLDING
CO., LLC, PALACE EXPLORATION COMPANY,
TAH DRILLING CO., INC., TAQ DRILLING CO.,
INC., OIL AND GAS TITLE HOLDING
CORPORATION, JOHN DOES 1-20, JOHN DOE
CORPORATIONS 1-20, JOHN DOE LLCs 1-20, and
JOHN DOE LLPs 1-20

Defendants.

RULE 7.1 STATEMENT OF DEFENDANTS BISTATE OIL MANAGEMENT CORPORATION, SS&T HOLDING CO, PALACE EXPLORATION COMPANY, TAH DRILLING CO., INC., TAQ DRILLING CO., INC., AND OIL AND GAS TITLE HOLDING CORPORATION

Defendants Bistate Oil Management Corporation, SS&T Holding Co, Palace Exploration Company, TAH Drilling Co., Inc., TAQ Drilling Co., Inc., and Oil And Gas Title Holding Corporation, by and through their undersigned counsel, hereby certifies that they have no corporate parent and no publicly held corporation owns 10% or more of their stock.

Dated: New York, New York January 25, 2007

ARKIN KAPLAN RICE LLP

By: /s/ Lisa C. Solbakken Lisa C. Solbakken (LS-8910)

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Attorneys for The Moving Parties